

A. Lavar Taylor
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Santa Ana, CA 92707
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November 18, 2003

Fair Political Practices Commission
Attention: Mr. Mark Krausse, Executive Director
428 J Street, Suite 620
Sacramento, CA 95814-2329

Re: Your File No. E-03-004
Statement of Economic Interests

Dear Mr. Krausse:

This responds to your letter dated October 27, 2003. Thank you very much for allowing me the additional time to respond to your letter. I have reviewed the case of *Hays v Wood* cited in your letter and the cases cited in that opinion.

First, based on my review of the relevant case law, I have determined that, with respect to 9 of the previously withheld names, the existence of public proceedings (either administrative or judicial) directly or indirectly involving the client render the assertion of the attorney-client privilege unwarranted. Accordingly, I am enclosing a separate document entitled "Amendment to Attachment to California Form 700, Schedule A-2" which includes nine additional names out of the names previously withheld.

With respect to the remaining 14 names, I am submitting the following additional information specific to each client, along with the required statement for each client. The general statements made in the previous Attachment to California form 700, Schedule A-2 which I submitted apply with equal force to every one of the clients listed below. My firm specializes in tax matters and, in particular, tax "controversies." Disclosure of the name of a particular client (whose name has not otherwise been publicly disclosed in connection with a public proceeding) is tantamount to an admission by a particular client that they have a potential or existing tax "problem."

Client #1 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil liability to one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a violation of Government Code Section 7100 with respect to this client.

Client #2 – The firm was retained to deal with tax matters relating to prior tax periods (i.e., they did not involve tax planning). The matters are not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil and/or criminal liability to one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a violation of Government Code Section 7100 with respect to this client.

Client #3 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil liability to one or more government

agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a violation of Government Code Section 7100 with respect to this client.

Client #4 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil liability to one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a violation of Government Code Section 7100 with respect to this client.

Client #5 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil liability to one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a

violation of Government Code Section 7100 with respect to this client.

Client #6 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil liability to one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a violation of Government Code Section 7100 with respect to this client.

Client #7 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil liability to one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a violation of Government Code Section 7100 with respect to this client.

Client #8 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil liability to one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a violation of Government Code Section 7100 with respect to this client.

Client #9 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil liability to one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a violation of Government Code Section 7100 with respect to this client.

Client #10 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil liability to one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a violation of Government Code Section 7100 with respect to this client.

Client #11 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's

identity could subject the client to civil liability to one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a violation of Government Code Section 7100 with respect to this client.

Client #12 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil liability to one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a violation of Government Code Section 7100 with respect to this client.

Client #13 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil liability to one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a

violation of Government Code Section 7100 with respect to this client.

Client #14 – The firm was retained to deal with a tax matter relating to prior tax periods (i.e., it did not involve tax planning). The matter is not the subject of any public proceeding or litigation. Disclosure of the client's identity could subject the client to civil and/or criminal liability one or more government agencies. Disclosure of the client's identity could also subject me to civil liability pursuant to 26 U.S.C. §§6103 and 7431, as set forth in the original attachment to California Form 700, Schedule A-2.

Pursuant to Regulation 18740, to the best of my knowledge, I hereby state that I have not and will not make, participate in making, or in any way attempt to use my official position (in the event I am elected) to influence a governmental decision when to do so constituted or would constitute a violation of Government Code Section 7100 with respect to this client.

I hope that the information set forth above is in compliance with the regulations and addresses the concerns set forth in your letter dated October 27, 2003. If you wish to discuss this matter further, please contact me at your convenience. Please note, however, that I will be out of my office November 19 and 20 on business.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'A. Lavar Taylor', with a long horizontal flourish extending to the right.

A. Lavar Taylor

AMENDMENT TO ATTACHMENT TO CALIFORNIA FORM 700
SCHEDULE A-2

The following names are being provided due to the fact that they have been involved, directly or indirectly, in public administrative and/or judicial proceedings:

4. Thomas Murray
5. Gary and Yvonne Eytchison
6. Anthony and Jean Puccio
7. Estates of Peter and Rosa Harle
8. James Gregory
9. Michael Petronella
10. Michele Cohen
11. Estates of Giacomo and Mary Dotta
12. David Winick